MONTANA LEGISLATIVE HISTORY

Chapter 283 19 75

Bill H _____ S 104 Original bill & history ✓ C

H. Committee on Taxation			S. Committee on Taxation		
Hearing Date(s)	3-19	✓ C	Hearing Date(s)	2-13	✓ C
	_____	___ C		_____	___ C
	_____	___ C		_____	___ C
	_____	___ C		_____	___ C
Date Out	_____	___ C			

Did this bill originate in an interim committee? ___ Yes ___ No

Committee _____ Report _____

Senate BILL NO. 104

INTRODUCED BY Turnage

A BILL FOR AN ACT ENTITLED: "AN ACT DIRECTING COUNTY TREASURERS TO ACCEPT PAYMENT OF TAXES FROM THE BUYER OF A PORTION OF A LISTED PARCEL OF LAND, WHEN THE PURCHASE HAS BEEN RECORDED; DIRECTING THE COOPERATION OF THE DEPARTMENT OF REVENUE; AMENDING SECTION 84-508, R.C.M. 1947."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 84-508, R.C.M. 1947, is amended to read as follows:

"84-508. Persons claiming ownership of land desiring to be assessed or to pay taxes. Lands once described on the assessment book need not be described a second time, but any person claiming the same, and desiring to be assessed therefore, may have his name inserted with that of the person to whom such land is assessed.

When the owner of one or more parcels of real property conveys all or a portion of his interests to a buyer in a recorded transaction, the buyer may require the county treasurer to accept payment from the buyer on such portion of the taxes already levied against such property as may then be due and payable. The department of revenue or its agent shall cooperate with and assist the buyer and the

LC 0173

county treasurer in keeping necessary records of the separation or division of a parcel or parcels listed together on the assessment lists."

-End-

1975 Senate

44th LEGISLATIVE SESSION

COMMITTEE ON TAXATION

SENATE BILL NO.	ENTERED COMM.	DATE CONSIDERED	OUT OF COMM.	DO PASS DATE	DO NOT PASS DATE	DO PASS AS AMEND. DATE	BE CONCURRED IN DATE	BE CONC. IN AS AMENDED DATE	BE NOT CONCURRED IN DATE
72	1/16	2/1	2/6		2/6				
86	1/16	1/31	1/31			2-1 1/31			
87	1/16	1/30 1/29	2/1			2/1			
91	1/17	2/7	2/7			2/7			
93	1/17	2/6	2/6			2/6			
94	1/17	2/6	2/6	2/6					
96	1/17	2/6	2/6	2/6					
104	1/17	2/13	2/13			2/13			
110	1/17	2/25	3/4		3/4				
111	1/17	2/25	3/4		3/4				
118	1/18	2/7 2/11	2/11			2/11			
127	1/18	1/30	1/30			1/30			
140	2/10	2/20 2/21	2/21			2/21			
144	1/21	1/30	1/30			1/30			
145	1/21	1/30	1/30			1/30			
146	1/21	1/30	1/30			1/30			
147	1/21	1/30	1/30			1/30			

Numbers, House Bills, and Resolutions

February 13, 1975

The twenty-first meeting of the Taxation Committee was called to order on the above date by Chairman Watt in Room 415 of the State Capitol Building at 8:10 a.m.

ROLL CALL: Roll call found all members present.

The following witnesses were present:

William L. Romine	Mont. Mining Assoc.
Jack Williams	Mont. Chiefs Assoc.
Maurice A. Maffei	Self
Ron Green	Mont. Peace Officers Assoc.
James Madison	Dept. of Revenue
Larry Lewis	

CONSIDERATION OF SENATE BILL 186: Sen. Romney presented his bill which he said was to include a penalty for failure to file tax statements. Mr. Madison continued the testimony, further explaining the bill, and said he felt it was a necessity.

Chairman Watt asked for other proponents or opponents to the bill and Mr. Romine next spoke, also presenting written testimony, copy attached, Exh. #1.

The chairman then asked for additional testimony and their being none, permitted questions from the committee. They questioned the fact that the attorney general takes the action rather than the department of revenue.

Hearing was concluded on this bill following discussion.

CONSIDERATION OF SENATE BILLS 180, 214: Sen. Lynch presented these bills and said both were related to SB348. He said the bill would put a statute of limitations on debts to the state and would permit county treasurers to destroy old record books when they have reached statute of limitations.

Following his testimony Mr. Maffei spoke and illustrated how the many volumes of record books accumulate in county buildings and thought it was unnecessary that all of these old books be kept, when their usefulness is over.

Mr. Lewis spoke briefly also and said the Department of Revenue would have no objection if amendment were made to SB180.

Sen. Lynch concluded his testimony and following, the chairman opened the meeting for first, additional testimony and there being none, for questions by the committee.

The following discussion included mention of the books for historical value, and also question on procedure to collect delinquent taxes dated back to time before statute of limitations, should these statutes be amended.

CONSIDERATION OF SENATE BILL 305: The chair was turned over to vice chairman Healy and Sen. Watt presented his bill,

for which he was chief sponsor. He said the bill was identical to one previously passed for retired firemen and presented Mr. Harrison who was also a proponent and asked the committee to include retired policemen's benefits to be exempted. Mr. Williams also spoke in favor of the bill.

Vice chairman Healy asked for other proponents or opponents to the bill and there being none, opened the meeting for questions. Discussion included effective date to simplify bookkeeping procedures. Hearing on SB305 was closed.

DISPOSITION:

Sen. Turnage Moved that SB263 Be Held to allow the committee further time to consider the bill. It was brought out that Sen. Etchart, chief sponsor of the bill, would like to study the amendments recommended by the committee.

Sen. Towe Moved to Adopt Amendments #1, 2 to SB298; motion carried unanimously.

Sen. Towe then Moved to Adopt Amendments #3, 4 to SB298; motion carried unanimously.

Sen. Towe MOVED SB298 DO PASS AS AMENDED; motion carried. A roll call vote was taken with results 5-2. It was noted for the record that "No" votes were cast by Sens. Norman and Turnage.

Sen. Turnage proposed 4 amendments to SB186, which the committee agreed upon.

Sen. Turnage Moved to Adopt the Amendments to SB186; motion carried unanimously.

Sen. Turnage MOVED SB186 DO PASS AS AMENDED; motion carried unanimously.

Sen. Turnage proposed a number of amendments to SB180 and following discussion, the amendments were accepted.

Sen. Turnage Moved to Adopt Amendments to SB180; motion carried unanimously.

Sen. Turnage MOVED SB180 DO PASS AS AMENDED; motion carried unanimously.

There followed brief discussion on SB214 and Sen. Turnage MOVED SB214 DO NOT PASS. Motion carried unanimously.

Sen. Turnage then made several amendments to SB305 and Moved to Adopt Amendments to SB305; motion carried unanimously.

Sen. Watt MOVED SB305 DO PASS AS AMENDED. The motion was seconded by Sen. Healy and motion was carried unanimously.

CONSIDERATION OF SENATE BILL 104: Sen. Turnage introduced this bill and mentioned an example of a situation having arisen where the County Treasurer had refused to accept the taxes for a parcel of land that had been sold, until the taxes on the entire parcel were paid. The taxes became delinquent and land could then be sold for taxes. This bill would necessitate the

Treasurer to accept the taxes from the new owner of a part of a parcel of land that has been sold, even though all taxes are not paid at the same time. Value of that part is also determined as the taxes are paid.

There followed discussion on the meaning of line 20 of the bill and the committee agreed on an amendment.

DISPOSITION:

Sen. Turnage Moved Adoption of Amendment to SB104; motion carried unanimously.

Sen. Turnage MOVED SB104 DO PASS AS AMENDED; motion carried unanimously.

Following, meeting adjourned.

Robert D. Watt

ROBERT D. WATT CHAIRMAN

[redacted]

[redacted]

44th LEGISLATIVE SESSION - - 1975

NAME	PRESENT	ABSENT
SEN. HEALY	✓	
SEN. BROWN	✓	
SEN. MANNING	✓	
SEN. MATHERS	✓	
SEN. NORMAN	✓	
SEN. TOWE	✓	
SEN. TURNAGE	✓	
CHAIRMAN WATT	✓	

☐ BE CONCURRED IN
☐ BE NOT CONCURRED IN
☐ BE ADOPTED
☐ BE NOT ADOPTED
☐ BE HELD OVER

February 13 19 79

MR. PRESIDENT

We, your committee on TAXATION

having had under consideration SENATE Bill No. 104

Respectfully report as follows: That SENATE Bill No. 104,

be amended as follows:

1. Amend page 1, section 1, line 20.
   Following: "conveys"
   Strike: "all or"

AND AS SO AMENDED, DO PASS

~~XXXXXX~~
DO PASS

1975 house

S 20

TAXATION COMMITTEE

44th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 104	Directing Co. Treas. to accept paymt of taxes from buyer of portion of listed parcel of land when recorded; directing cooperation of DofR; amend sec. 84-508	2/21	TURNAGE	3/19	Heard BE CONCURRED IN	3/19/75
SB 180	Provide 30 yr statute of limitations on unpaid taxes prior to 30 yr. period, against real property, and destruction of records over 30 yrs. old.	2/21	LYNCH Lee	3/17	Heard BE CONCURRED IN	3/18/75
SB 208	Creating classification of property for improvements on real property leased to govt. agencies & establishing rate of taxation; amend 84-301,302.	2/21	DRAKE Dunkle	3/17	Heard BE NOT CONCURRED IN	3/24/75
SB 305	Amend 84-4905 provide that adjusted gross income does not include benefits paid from police reserve funds to retired policemen.	2/21	WATT Mehrens	3/14	Heard BE CONCURRED IN	3/19/75
SB 233	Tax on special fuel & license tax on distributing gas & certification such tax is necessary	2/24	WATT (By request Hwy. Dept.)	3/14	Heard AS SO AMENDED BE CONCURRED IN	3/26/75
SB 295	Payments of taxes on mine net proceeds and royalty assessments to be paid in accordande with general property taxes.	2/24	TURNAGE Mathis	3/20	Heard BE CONCURRED IN	3/24/75

STANDING COMMITTEE REPORT

BE CONCURRED IN

March 19 19 75

MR. SPEAKER

We, your committee on TAXATION

having had under consideration SENATE Bill No. 104

A BILL FOR AN ACT ENTITLED: "AN ACT DIRECTING COUNTY TREASURERS TO ACCEPT PAYMENT OF TAXES FROM THE BUYER OF A PORTION OF A LISTED PARCEL OF LAND, WHEN THE PURCHASE HAS BEEN RECORDED; DIRECTING THE COOPERATION OF THE DEPARTMENT OF REVENUE; AMENDING SECTION 84-508, R.C.M. 1947."

Respectfully report as follows: That SENATE Bill No. 104

BE CONCURRED IN

DO PASS

SENATE BILL NO. 104

INTRODUCED BY TURNAGE

A BILL FOR AN ACT ENTITLED: "AN ACT DIRECTING COUNTY TREASURERS TO ACCEPT PAYMENT OF TAXES FROM THE BUYER OF A PORTION OF A LISTED PARCEL OF LAND, WHEN THE PURCHASE HAS BEEN RECORDED; DIRECTING THE COOPERATION OF THE DEPARTMENT OF REVENUE; AMENDING SECTION 84-508, R.C.M. 1947."

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-End-